



STATE OF MICHIGAN

**Family  
Independence  
Agency**

## Memo

---

235 S. Grand Avenue  
Lansing, MI 48909  
[www.mfia.state.mi.us](http://www.mfia.state.mi.us)

**Office of Internal Audit**

Tel: 517 373-8770  
Fax: 517 373-8771

To: Jim Nye, Deputy Director  
Field Services Administration

Date: June 6, 2003

From: Rita Barker, Director  
Office of Internal Audit

Subject: Audit of Godwin Heights Public Schools Before and After School Program  
Audit Period: 10/1/02 through 4/30/03  
Audit # 2003-184

Godwin Heights Public Schools entered into contract number BA 03-41006 with the Michigan Family Independence Agency (FIA) to provide TANF eligible students enrichment programs after the regular school day. Programming included: Self Sufficiency, Exploration, Expression, Cooperation, Social Section, Thinking Zone, Reading Club, Tutoring Time, Special Topics, Leadership Development, and Formal Closing. Godwin Heights Public Schools is reimbursed for actual costs incurred for the BA contract, through submission of monthly billings to FIA. The contract is in the amount of \$135,929.83, for the period October 1, 2002 through June 30, 2003.

We performed an audit of the costs submitted for reimbursement by Godwin Heights Public Schools for the period October 1, 2002 through April 30, 2003. We performed audit tests that we determined were necessary to determine if costs charged were proper, accurate, and charged in accordance with the terms of the contract. In addition, we reviewed client case records to determine if they contained information to document that services were provided in accordance with the terms of the contract.

Based on our audit, we conclude that the costs charged were proper, accurate, documented, and charged in accordance with the terms of the contract for period audited. However we did find that Godwin Heights Public Schools was not including a statement on published materials that FIA had in part funded these materials. The contract states that a Statement of Inclusion must be included on all printed items pertaining to the Before and After School Program.

**WE RECOMMEND** that the Field Services Administration ensure that Godwin Heights Public Schools includes the statement of Inclusion when printing materials for the Before and After School Program.

**NOTE:** The Director of Instruction notified all Lead Teachers that all published materials must have the statement of inclusion as specified in the contract, while the auditor was on site.

Please contact me if you have any questions regarding this audit.

c: J. Dunker  
D. Weatherspoon  
L. Stibitz  
S. Toman  
M. Scieszka  
C. Osga